

Article - Tax - General

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§1–303.

(a) An evaluation shall be made of the tax credits on or before the dates specified in subsections (b) through (h) of this section.

(b) On or before July 1, 2014, an evaluation shall be made of the tax credits under:

(1) § 10–702 of this article (wages paid in an enterprise zone) and § 9–103 of the Tax – Property Article (qualified property in an enterprise zone); and

(2) Title 6, Subtitle 4 of the Economic Development Article, § 6–119 of the Insurance Article, and § 10–714 of this article (One Maryland economic development).

(c) On or before July 1, 2015, an evaluation shall be made of the tax credits under:

(1) § 10–704 of this article (earned income); and

(2) § 10–730 of this article (film production activity).

(d) On or before July 1, 2016, an evaluation shall be made of the tax credit under § 5A–303 of the State Finance and Procurement Article, § 6–105.2 of the Insurance Article, and § 10–704.5 of this article (sustainable communities).

(e) On or before July 1, 2017, an evaluation shall be made of the tax credits under:

(1) § 9–230 of the Tax – Property Article, § 6–116 of the Insurance Article, and § 10–704.8 of this article (new job creating businesses); and

(2) § 10–704.4 of this article (job creation).

(f) On or before July 1, 2018, an evaluation shall be made of the tax credits under:

(1) § 10–721 of this article (qualified research and development expenses); and

(2) § 10–725 of this article (biotechnology investment incentive).

(g) On or before July 1, 2019, an evaluation shall be made of the tax credit under § 10–702 of this article (wages paid in a Regional Institution Strategic Enterprise zone) and § 9–103.1 of the Tax – Property Article (qualified property in a Regional Institution Strategic Enterprise zone).

(h) On or before July 1, 2021, an evaluation shall be made of the tax credit under § 10–741 of this article and the sales and use tax refund under § 11–411 of this article (More Jobs for Marylanders tax credit).

(i) On or before July 1, 2023, an evaluation shall be made of the tax credits under § 10–733 of this article (cybersecurity investment incentive) and § 10–733.1 of this article (purchase of cybersecurity technology or service).

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